IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WP(C).No. 16736 of 2007(P)

PETITIONER:

M/S WIPRO GE MEDICAL SYSTEMS LTD.,
39/3591, ARCHITECH CHAMBERS, 2ND FLOOR,
RAVIPURAM, M.G.ROAD, COCHIN-682016, REPRESENTED
BY ITS SERVICE MANAGER, MR. N.V.JAYAN.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:

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1. ASST. COMMISSIONER (ASSESSMENT),
SPECIAL CIRCLE-II, ERNAKULAM.

2. DEPUTY COMMISSIONER(APPEALS) OF
COMMERCIAL TAX, ERNAKULAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 16736 of 2007

Dated, this the 1st day of June, 2007

J U D G M E N T

Heard the learned counsel for the petitioner and the learned Government Pleader. Even though statutory appeals are filed against KGST and CST assessments for the year 2003-2004, I find assessments are completed exparte without verifying accounts by the assessing authority. It is claimed that time applied for by the petitioner for the production of accounts was also not granted by the assessing officer. Learned counsel for the petitioner submitted that since accounts were not verified, he wants an opportunity for production of the same before the Assessing Officer. Learned Government Pleader opposed the contention stating that opportunity was given. Having regard to the circumstances, I feel one more opportunity can be granted to the petitioner but on condition that part of the assessed tax has to be deposited for adjustment against demand after revision of assessments. Petitioner is directed to deposit Rs. 25 lakhs towards tax within three weeks from now to the Assessing Officer. The Assessing Officer will thereafter give a date to the petitioner for production of

books and if accounts are produced on the date as above, he will peruse the same and complete the assessment afresh after issuing fresh notice. The officer is directed to pass fresh assessment within six weeks from today. Petitioner will produce copy of the judgment and appear before the Officer and take personal notice for production of accounts and for hearing and will corporate with the assessment proceedings by appearing before the officer. The officer will complete the assessment on priority basis within the time stipulated. Recovery proceedings will be kept in abeyance for three weeks and if Rs. 25 lakhs is deposited by the petitioner recovery will be kept in abeyance until revision of assessment. However, if petitioner does not comply with the above direction, tax assessed as per impugned order could be recovered subject to orders issued by 2nd respondent in appeal.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg